



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: John Mucha
DOCKET NO.: 09-20683.001-R-1
PARCEL NO.: 28-29-111-028-0000

The parties of record before the Property Tax Appeal Board are John Mucha, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 2,437
IMPR.: \$ 19,517
TOTAL: \$ 21,954

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains a 7,500 square foot parcel of land improved with a one-story dwelling of frame and masonry construction containing 1,857 square feet of living area. The dwelling contains two baths. Features of the home include a partial, unfinished basement and a fireplace.

The appellant raised two arguments: that the improvement's age proffered by the county is inaccurate; and that there is unequal treatment in the assessment process.

As to the improvement's age argument, the appellant's pleadings describe the subject as a 35 year-old property. In contrast, the board of review submitted a copy of a property characteristic printout reflecting a 30 year-old property.

As to the equity argument, the appellant submitted information on two comparable properties described as one-story, frame and masonry dwellings that range: in age from 33 to 37 years; in size from 1,857 to 1,984 square feet of living area; and in improvement assessments from \$6.32 to \$6.91 square feet of living

area. Features include one and one half-baths to two and one half-baths, and air conditioning. The subject's improvement assessment is \$10.51 per square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

At hearing, the appellant argued that the board of review's comparables were located too far in proximity from the subject property. He further argued that the comparables were located over two miles from the subject and should not be given any weight due to that fact. He stated that his two comparables were located on his same block and should be given all the weight in evidence.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$21,954 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story, frame and masonry dwellings that are 33 years old. The dwellings range in size from 1,832 to 1,869 square feet of living area. Features include one and two half-baths to two and one half-baths, a two-car garage, and one fireplace. These properties have improvement assessments ranging from \$10.71 to \$11.18 per square foot of living area. Comparable #1 of the board of review's comparables is located on the same block as the subject.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

As to the issue of the subject's age, the Board finds that the best evidence was submitted by the board of review via the property characteristic printout which indicates that the property is 30 years old. Therefore, the Board finds that the subject's age is 30.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the comparables submitted by the appellant, and comparable #1 submitted by the board of review were most similar to the subject in location, size, exterior construction and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$6.32 to \$11.11 per square foot of living area. The subject's improvement

assessment of \$10.51 per square foot of living area is within the range established by the most similar comparables.

As to the board of review's comparables being located too far from the subject, the Board accorded minimal weight to this argument due to the fact that the board of review's comparable #1 is located on the same block as the subject property, as are the appellant's comparables.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 18, 2012

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.